



JOHN CHIANG
California State Controller

October 28, 2011

TO: COUNTY AUDITOR-CONTROLLER

SUBJECT: 2011-12 FISCAL YEAR PROPERTY TAX LOSS REIMBURSEMENT CLAIM

The Budget Act, Chapter 33, Statutes of 2011, includes an appropriation (Item 9100-101-0001) for reimbursement of revenue lost by reason of the homeowners' property tax exemption granted, pursuant to subdivision (k) of section 3 of Article XIII of the California Constitution.

Enclosed are instructions for the homeowners' property tax relief program and a sample of the claim form to be used in filing for a reimbursement.

Since both the State Constitution and the Government Code prevent the State Controller's Office from making any disbursements from the State Treasury unless there is a specific appropriation from which the payment can be made, any additional loss of tax revenue that may have resulted from the enactment of legislation or a Constitutional amendment other than that included in the enclosed instructions, cannot be reimbursed by this office.

If you have any questions, please contact Bill Byall, Division of Accounting and Reporting at (916) 323-0740. A copy of this letter and claiming instructions can be located on the State Controller's Website at www.sco.ca.gov/ard_payments_homeown_fy1112.html.

Sincerely,

JILL KANEMASU, CHIEF
Bureau of Payments

JK:bb

enclosures

**Fiscal Year Property Tax Loss Reimbursement Claim
for
Homeowners' Property Tax Exemption
2011-12 Fiscal Year**

I certify that I am duly qualified as Auditor-Controller of the County of _____, that the attached statements set forth the amounts of exempt values granted under subdivision (k) of section 3 of article XIII of the California Constitution for the homeowners' property tax exemption for said County, that I have correctly computed and shown on the attached statement the total amount of tax loss to the county resulting from such exemption, and certify under penalty of perjury that I have not violated any of the provisions of Government Code section 1090 to 1096, inclusive. The amount of \$_____ is hereby claimed from the State for reimbursement of the tax loss as set forth on the attached schedules.

Signature: _____
County Auditor-Controller

Contact Person _____
Phone Number _____
Date _____
Number of
Exemptions _____
(Current Year Only)

**Homeowners' Property Tax Exemption
2011-12 Fiscal Year
(Article XIII, Section 3 (k) Constitution)**

Tax Loss

The California Constitution exempts homeowners from paying tax on the first \$7,000 of assessed value of their principal place of residence.

Supporting Data

Provide schedules showing the assessed value exempted, tax rate, and computed tax loss.

1. Supporting data for the current year, prior year adjustments, and supplemental roll should be shown on separate schedules.
2. For prior year adjustments, please indicate the year of the tax loss (the year in which the exemption is granted the homeowner) as well as the year of the tax roll.

Qualifications

1. Claim must be certified and filed by the County Auditor-Controller.
2. Please indicate the number of exemptions granted for the current year only, as shown on the sample claim form.

Claim File Date

On or before December 1, 2011.

Please submit claim forms to:

State Controller's Office
Attention: Bill Byall
Division of Accounting and Reporting – Apportionments
P.O. Box 942850
Sacramento, CA 94250